

EXHIBIT

14

TRANSFER FORM

DATE:

11/26/2001.

VALUE DATE:

11/26/2001.

• FROM ACCOUNT NUMBER

24079801

• NAME OF ACCOUNT: LAZARE KAPLAN INTERNATIONAL INC.

Please pay the following:

• AMOUNT

USD \$ 700,025.00

BENE-DEDUCT CHARGES

\$25.00

• TO :

Beneficiary's bank:

FLEET BANK 592 FIFTH AVENUE NEW YORK, NY 10036

ABA #

021200339

CHIPS #

Name of Beneficiary

LAZARE KAPLAN

Account number

2538006163

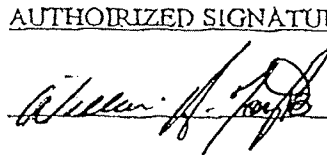
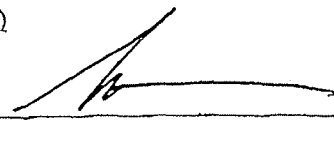
REFERENCE:

Correspondent Bank (if necessary):

ABA #

CHIPS

AUTHORIZED SIGNATURE(S)

11/26/2001.